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**BEFORE THE  
SURFACE TRANSPORTATION BOARD**

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**STB Ex Parte No. 431 (Sub-No. 3)**

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**REVIEW OF THE SURFACE TRANSPORTATION BOARD'S  
GENERAL COSTING SYSTEM**

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**ADDITIONAL COMMENTS OF BNSF RAILWAY COMPANY  
ON THE BOARD'S PROPOSED REVIEW OF URCS**

On April 30, 2009, the Board held a hearing in STB Ex Parte No. 431 (Sub-No.3) – *Review of the Surface Transportation Board's General Costing System*. Richard E. Weicher, Vice President & General Counsel – Regulatory, for BNSF Railway Company (“BNSF”) testified at the hearing in support of the Board’s proposal to conduct a review of the URCS costing system. The Board indicated at the hearing and in the Notice of Public Hearing in STB Ex Parte No. 431 (Sub-No.3) (served April 6, 2009) (“Notice”) that the record would remain open for 30 days after the hearing for parties to submit additional comments. BNSF hereby submits additional comments on the procedures that the Board should establish to govern a review of URCS and the specific issues that should be addressed in the URCS review proceeding. BNSF also addresses several questions that were raised by the Board at the April 30, 2009 hearing.

**I. It Would Be Appropriate And Timely For The Board To Conduct A Review Of URCS.**

As Mr. Weicher explained at the April 30, 2009 hearing, BNSF supports the Board’s initiative to conduct a review of the URCS costing methodology. URCS was adopted by the ICC almost 20 years ago. *Adoption of the Uniform Railroad Costing System As A General Purpose*

*Costing System For All Regulatory Costing Purposes*, ICC Ex Parte No. 431 (Sub-No.1), 5 I.C.C.2d 894 (1989) (“*Adoption of URCS*”). When URCS was adopted, the ICC noted that further study was needed on several issues and that on-going review of the costing assumptions and underlying data would be appropriate. *Id.* at 922. Nevertheless, URCS has been reviewed only once since it was adopted. The ICC’s first and only review of URCS, which was initiated in 1990 and completed in 1997, had an ambitious scope when the review was initiated, but in the end the agency addressed only a few aspects of URCS and left several complex issues to be considered in the future. *Review Of The General Purpose Costing System*, Ex Parte No. 431 (Sub-No.2), 2 S.T.B 659 (1997) (“*URCS Review*”). The Board should initiate a new review of URCS.

URCS has a central role in the agency’s regulatory scheme. The governing statute limits the agency’s jurisdiction to review the reasonableness of railroad rates to those rates that produce revenues that exceed variable costs (calculated using URCS) by more than 180%. 49 U.S.C. §10707(d)(1)(A). In the past few years, URCS costs have become increasingly important to the Board’s regulatory proceedings. In particular, the Board is relying increasingly on URCS variable cost calculations and revenue-to-variable cost (“R/VC”) ratios to assess the reasonableness of rail rates. In STB Ex Parte No. 657 (Sub-No.1), *Major Issues In Rail Rate Cases*, (served October 30, 2006), the Board adopted two new stand-alone cost (“SAC”) methodologies that rely on URCS cost calculations.

- The new Average Total Cost (“ATC”) methodology allocates through revenues on cross-over traffic between the stand-alone railroad (“SARR”) and the residual incumbent based on the ratio of average total cost on-SARR to average total cost off-SARR for the cross-over movement, where the average total cost for each movement segment is determined using the defendant railroad’s URCS variable and fixed costs, as well as the miles and traffic density of each segment.

- The new Maximum Markup Methodology (“MMM”) calculates a maximum R/VC ratio for movements included in a SARR necessary to cover total SAC costs and then compares that maximum R/VC ratio to the R/VC ratios of each movement in the SARR to determine whether the revenues generated on particular movements must be reduced. The denominator of the R/VC ratio for each movement is the URCS variable cost of the movement.

In STB Ex Parte No. 646 (Sub-No.1), *Simplified Standards for Rail Rate Cases*, (served September 5, 2007), the Board adopted new methodologies to be used in small and medium-sized rate cases that also rely heavily on URCS costs and R/VC ratios.

- The new Simplified SAC analysis uses the URCS costs of the defendant’s traffic moving on line segments used by the issue traffic, with certain adjustments, to determine the operating expenses of the SARR on the line segments at issue.
- The new Three Benchmark test for small rate cases establishes maximum reasonable rates by comparing the R/VC ratio of the issue traffic to the average R/VC ratio of a comparison group, adjusted to account for revenues needed by the defendant to become revenue adequate.

BNSF is concerned with the Board’s increasing reliance on variable cost calculations and R/VC ratios in setting maximum reasonable rates. In particular, BNSF is concerned that the demand-based pricing framework underlying the Board’s maximum rate standards is being increasingly displaced by reliance on simpler but less principled approaches based on variable cost calculations, even in cases where hundreds of millions of dollars are at stake. Nevertheless, since the Board is increasingly relying on variable cost calculations in rate reasonableness cases, it is important that those calculations be as accurate and current as possible.

Many of the studies on which URCS costs are based were conducted decades ago, prior to the enormous changes in the structure, operations and efficiency of the railroad industry that were brought about by the 4R Act and the Staggers Act. For example, train load and unit train movements are significantly more common in recent periods than they were when the costing studies underlying URCS were done. In addition, traffic densities have increased across rail

networks as a result of traffic growth, abandonments, and line sales. These and other fundamental changes in the railroad industry could have important implications for key elements of URCS costs, such as the size of the train load adjustment and the variability of road property costs. As Mr. Weicher explained at the hearing, in light of the fundamental changes that have occurred in the railroad industry since the original costing studies were done, BNSF believes it would be appropriate for the Board to review the costing assumptions underlying URCS.

**II. The Board Should Conduct A Preliminary Sub-Proceeding Focused On Establishing Appropriate And Realistic Procedures For The URCS Review.**

The issues that need to be addressed in a review of URCS are complex and significant time and resources will need to be devoted to a meaningful review effort. To ensure an efficient review of these complex issues, careful attention should be given at the outset to the review process itself before specific aspects of URCS are targeted for revision and before any data are collected or analyzed.

The history of the ICC's first review of URCS illustrates the importance of careful planning before conducting the review. When the first review was initiated in 1990, the ICC contemplated an ambitious scope of review, including an examination of the URCS regression methodology used to determine cost variability. *See Review of General Purpose Costing System*, Ex Parte No. 431 (Sub-No.2) (served January 11, 1990) (identifying five broad areas of review) ("*Initiation of URCS Review*"). Under the proposed schedule, the review was supposed to take no more than one and a half years. *Id.* However, as the ICC and interested parties examined the issues in more detail, it became clear that some of the enumerated issues were more complex than anticipated and that additional issues should be included in the review process.

More than three years after the review process was initiated and after a series of piecemeal extensions to the original 18 month schedule, the ICC adopted a modified scope of

review in 1993. *Review of General Purpose Costing System*, Ex Parte No. 431 (Sub-No.2) (served August 16, 1993) ("*Modification of URCS Review*"). The ICC decided to put off until an unspecified future date any consideration of the more complex issues relating to the regression analyses underlying URCS. In addition, the 1993 decision set out a new list of issues for review, which included a subset of the originally proposed issues, some additional issues that had been identified by interested parties, and some new issues that had been identified by the ICC staff based on internal research. The ICC did not specify a time period for the modified review process.

In October 1997, almost eight years after the review process was initiated, the Board issued a decision adopting a limited set of changes to URCS. The Board first made clear that many of the technically complex issues raised in prior rounds of the proceeding would not be considered at all, given constraints on the Board's resources. *URCS Review*, 2 S.T.B at 661. The Board also withdrew all but a few of the proposals that had been set out in the 1993 *Modification of URCS Review*, citing the lack of support in the record or the lack of resources to conduct the necessary studies. The Board ended up making only a small number of changes to URCS, primarily in the area of intermodal transportation. Substantial resources were spent by the agency staff and interested parties on a review process that lasted several years and produced only modest improvements to the URCS costing system.

BNSF believes that the inefficiencies experienced in the first URCS review can be avoided by establishing at the outset a multiphase review process. A first phase could be a sub-proceeding, possibly initiated through an Advance Notice of Proposed Rulemaking ("ANPR"), that focused on identifying, with input from interested parties, the objectives of the URCS review and establishing procedures for carrying out the analyses necessary to identify appropriate

changes to URCS. An intermediate phase could focus on the collection and analysis of data by the Board, in consultation with interested parties, in furtherance of the objectives identified in the first phase. An appropriate third phase of review might involve a Notice of Proposed Rulemaking ("NPRM") in which the Board would solicit comments on specific proposed changes to the URCS system based on the analyses carried out in the second phase.

An ANPR would be an appropriate procedural mechanism in the first phase of the review process to establish the procedures to govern the URCS review and to identify the issues for review. The ANPR could set out a proposal covering the following topics: (1) the substantive URCS issues that will be reviewed; (2) the data that will be necessary to review each substantive issue; (3) the sources of necessary data for each issue; (4) procedures for obtaining the necessary data; (5) the timing of the specific analyses to be carried out on particular issues; (6) the possible use of consultants; (7) procedures for obtaining input from interested parties on particular issues. Interested parties should be given ample opportunity to comment on the proposals set out in the ANPR on each of these topics before the Board initiates the second phase of the review process.

A number of questions were raised at the April 30, 2009 hearing about the possible involvement of one or more outside consultants to assist the Board in the URCS review, including the possible use of a consultant to help the Board with the initial task of defining the scope of the review. BNSF believes that outside consultants could provide the Board's staff with valuable assistance. The ICC used outside experts extensively in the original development of URCS.<sup>1</sup> In the first phase of the review process, a consultant could help the Board identify the

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<sup>1</sup> Several outside consultants were used by the ICC to develop both the accounting and costing systems underlying URCS, including Peat, Marwick, Mitchell and Co., Deloitte, Haskins and Sells, Reebie Associates and M.L. Hall and Associates. *See Adoption of the Uniform*

issues to be reviewed, the data that will be needed to review each issue and the amount of time that each review would likely take. A retained consultant should interview interested parties or otherwise obtain input from interested parties on these issues. The consultant's role should be to advise and assist the Board's staff in developing a realistic scope of the review proceeding that takes account of the relative importance of specific issues and the burdens on the Board and interested parties in carrying out a review of each issue. However, the consultant's role should be an advisory role and the Board should not abdicate its responsibility to decide how the proceeding is to move forward. Once the Board issues its ANPR for comment on the procedures to govern the review, the consultant's role in the first phase of the proceeding would terminate. After reviewing the interested parties' comments on the ANPR, the Board could then initiate the second phase of the review process by adopting or modifying the proposed procedures set out in the ANPR. In the intermediate stage, the Board should advise the parties as to the issues it intends to investigate, based on comments by the interested parties on the proposals in the ANPR, and the procedures it intends to follow in conducting the investigations. The advisability of using a consultant at the second stage of the proceeding to assist the Board's staff with the collection and analysis of data could be one of the subjects of the ANPR. However, the consultant's role should be to provide logistical support and to advise the Board staff on technical issues and the Board's staff should maintain full control over the review process and provide for input from interested parties at key junctures in the review process. To that end, the Board should also consider whether to convene one or more technical conferences during the

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*Railroad Costing System For Determining Variable Costs For Purposes Of Surcharge And Jurisdictional Threshold Calculations*, ICC Ex Parte No. 431 (served January 31, 1983) ("Proposal to Adopt URCS"). The ICC also relied heavily on the work of Dr. Daniel Westbrook, a Georgetown University Professor of Economics, in adopting the regression methodology that underlies URCS. See *Adoption of URCS*, 5 I.C.C.2d at 897, note 7.

second phase of the review process to assist the Board staff in the analysis of specific issues. Technical conferences could be an effective way to address questions that arise in the course of conducting the data analyses and to receive necessary input from interested parties and their experts. The Board could solicit comments on the advisability of such an approach in the ANPR.

When the analysis of data is complete, the Board should initiate the third phase of the review process by issuing a Notice of Proposed Rulemaking that identifies the specific changes to URCS that the Board proposes to make. The rationale for the proposed changes and the analyses supporting the Board's conclusions should be provided to interested parties for comment. Confidentiality issues would need to be considered based on the nature of the data underlying the Board's analyses. The Board should establish a comment schedule that provides a full opportunity for interested parties to evaluate the Board's proposals and to submit substantive comments.

### **III. Major Issues To Be Addressed In An URCS Review**

Several possible issues for review have already been identified. BNSF identified a number of issues at the April 30, 2009 hearing that it believes should be included in the Board's URCS review. The three most important issues identified by BNSF overlap with issues already identified by the Board in the April 6, 2009 Notice as potential areas for further inquiry.

First, BNSF believes it is important for the Board to update the URCS cost allocations and adjustments that were developed from outdated historical studies, in particular, the allocation of costs associated with single-car, multi-car and unit-train shipments. When the original cost studies for the development of URCS were conducted, unit-train shipments were a small portion of overall traffic and single-car movements were predominant. As Mr. Weicher pointed out at the April 30 hearing, today's Class I railroads handle far more unit-train and multi-car shipments.



Given the far greater percentage of unit-trains and multi-car movements on Class I railroads today, the relative costs of single-car, multi-car and unit-train movements have likely changed, and the adjustments used to determine the URCS costs of each type of movement should be revisited.

Second, BNSF believes it is important to revisit and update the variability studies and regression analyses that are the foundation of URCS. It would be particularly important for the Board to revisit the assumption that road property costs are 50% variable. The 50% variability assumption built into URCS is a default variability based on historic treatment of these costs. *See Adoption of URCS*, 5 I.C.C.2d at 920, note 79. BNSF believes that the variability of road property investment has likely increased as system-wide densities have increased. The Board should invest the resources necessary to review this important element of URCS costs and undertake an analysis of the road property variability assumption.

Third, the Board should revisit the URCS cost assumptions relating to intermodal traffic. When the ICC/STB conducted the first review of URCS, the agency recognized that URCS' treatment of intermodal traffic was inadequate due to the limited volume of intermodal traffic when the original cost studies underlying URCS were conducted. By the time URCS was adopted, the volume of intermodal traffic was increasing but the underlying cost studies did not accurately reflect the costs of intermodal movements. While the first URCS review resulted in certain modifications to the costing of intermodal traffic, intermodal volumes have continued to grow and railroad intermodal operations have continued to evolve. The importance of intermodal traffic in overall rail operations makes it appropriate for the Board to ensure that the URCS cost assumptions relating to intermodal traffic are accurate and up to date.

BNSF also identified other issues that the Board should consider in a review of URCS. Specifically, the Board should investigate the normalization periods used in certain areas, particularly MOW and equipment repairs. In addition, URCS does not properly reflect the increasingly important payments made by railroads to third parties, including payments to short line railroads and switching fees.

BNSF also believes that the Board should consider using current replacement costs to calculate a railroad's variable road property costs. Last year the railroad industry asked the Board to adopt a replacement cost methodology for use in the Board's annual revenue adequacy determinations. As AAR explained in its May 1, 2008 Petition to Institute a Rulemaking Proceeding to Adopt a Replacement Cost Methodology to Determine Railroad Revenue Adequacy, it is widely accepted by economists and regulatory agencies that returns on investment necessary to sustain firms in competitive markets must be based on the replacement cost of the firm's assets. AAR pointed out that the Board's adoption of the Simplified SAC methodology in medium-sized rate cases provides a practicable methodology for determining the replacement costs of a railroad's assets. The Board denied AAR's request to adopt a replacement cost methodology in connection with its annual revenue adequacy determinations, in part based on a concern about the resources that would be needed to conduct the necessary analysis. *See Association of American Railroads – Petition Regarding Methodology for Determining Railroad Revenue Adequacy*, STB Ex Parte No. 679, slip op. at 5 (served October 24, 2008). Given the Board's decision to devote the resources necessary to conduct a thorough review of URCS, the Board should consider in the URCS review proceeding whether replacement costs would be the appropriate methodology for determining a railroad's variable road property costs for purposes of URCS.

Finally, in STB Ex Parte No. 681, *Class I Railroad Accounting and Financial Reporting – Transportation of Hazardous Materials*, BNSF proposed that URCS be modified to allocate the insurance costs attributable to the transportation of toxic by inhalation materials (“TIH”) directly to shipments of TIH. See Comments of BNSF Railway Company, Ex Parte No. 681, *Class I Railroad Accounting and Financial Reporting – Transportation of Hazardous Materials*, at 7-8 (February 4, 2009). BNSF believes that the Board could make this change to URCS outside of a general review of the URCS system and should make this change without delay. However, if the Board chooses to deal with all URCS issues in a single, more comprehensive review of URCS, the Board should make this adjustment to railroad insurance costs as part of that comprehensive review.

#### **IV. Responses To Questions Raised By The Board At The April 30, 2009 Hearing.**

At the April 30, 2009 hearing, Chairman Mulvey and Vice-Chairman Nottingham asked several questions of the railroad representatives on issues of particular importance to BNSF. BNSF provides additional comments on the issues raised in those questions below.

##### **1. Railroads’ Internal Management Cost Systems and Methodologies.**

Vice-Chairman Nottingham asked whether the Board should consider adopting a new costing system as an alternative to URCS that was based on railroad internal management costing “best practices.” The railroads were also asked whether the methodologies or assumptions used in railroads’ internal management cost systems should be considered in order to develop adjustments or supplements to the Board’s URCS costing system.

BNSF strongly believes that the methodologies and assumptions used in the internal management costing models of the Class I railroads should be off limits in this proceeding. As Mr. Weicher indicated at the hearing, there is an important distinction between the raw data that

a railroad uses in assessing costs for internal management purposes, which could be relevant to the URCS review process, and the methodologies and assumptions used to analyze that data. It would be appropriate for the Board and the interested parties to consider whether there are data in addition to the publicly reported data in the R-1 that might be relevant or necessary to a review of URCS. However, for several reasons, this URCS review proceeding should not involve any analysis or consideration of the way individual railroads use the data for business purposes in their internal and proprietary costing systems.

The methodologies and assumptions used in a railroad's internal management cost system are highly confidential and the disclosure of that information to interested parties could have serious adverse commercial consequences. Railroads use their internal costing systems to make sensitive pricing decisions, to identify commercial opportunities, to evaluate strategic alternatives, and to carry out a variety of other highly sensitive commercial and competitive analyses. Confidentiality agreements are not adequate to protect this highly sensitive information.

Railroads use their internal cost systems to further their competitive and strategic objectives. The way a railroad thinks about individual movement costs, including the methodologies and assumptions used to estimate costs, are important considerations in pricing discussions with shippers. Even if information about the methodologies and assumptions used in a railroad's proprietary cost system could be limited to shippers' outside consultants, there is no practical way to ensure that information learned in an URCS rulemaking proceeding will not have an impact on commercial decisions. Information learned in a regulatory proceeding cannot be forgotten by consultants that have been retained to provide commercial advice, even if the information was disclosed in the regulatory proceeding subject to a confidentiality agreement.

In addition, the methodologies and assumptions in a railroad's internal management cost systems do not necessarily have any relevance to URCS given that the objectives of railroad internal cost systems are different from the objectives of URCS. URCS was developed to satisfy specific congressional objectives, including Congress' desire for an understandable and easy to use costing methodology that would produce system-average costs and would be based on data that was not overly burdensome to report. *See, e.g., Proposal to Adopt URCS*, slip op. at 1-4. The URCS costing system was also developed to assist the Board in making specific regulatory decisions, such as the determination of market dominance. *See Adoption of URCS*, 5 I.C.C.2d at 894, note 2. In contrast, railroads have developed and implemented their internal costing systems to serve a variety of commercial objectives that have little or nothing to do with the regulatory functions for which URCS was developed. Information relating to the methodologies and assumptions used in railroads' internal costing systems are not likely to be relevant or useful in a review of the URCS regulatory costing system.

Moreover, internal management cost systems have evolved to serve the management objectives of different roads. In many cases, railroads make specific costing assumptions or adopt costing methodologies for the purposes of advancing a unique strategic objective. For example, railroads may make assumptions about the variability of particular costs recognizing that those costing assumptions may influence pricing decisions by its employees. These costing assumptions may be important for a railroad's internal strategic goals but they would not be relevant, and could create distortions, in a costing system designed to apply on a system-wide basis across multiple railroads. Thus, even if it were practical to compile and analyze the various methodologies used by the different railroads, which it is not, the use of elements of diverse

internal management cost assumptions in URCS would undermine the coherence of the URCS model.

The Board has repeatedly acknowledged that a railroad's internal management costing system is not relevant to regulatory proceedings and therefore should not be subject to discovery in regulatory proceedings. *See, e.g., Texas Municipal Power Agency v. The Burlington Northern and Santa Fe Railway Company*, STB Docket No. 42056, slip op. at 3 and note 8 (served February 9, 2001) ("Because our Uniform Railroad Costing System is the exclusive methodology for developing costs in a rail rate complaint proceeding, proprietary costing systems are irrelevant;" citing additional precedent). There is no reason to depart from that longstanding precedent here.

As to the possibility that a review of railroads' internal costing systems might suggest alternatives to URCS, BNSF believes it would be a mistake to expand the scope of this proceeding to consider alternatives to the current URCS methodology. Addressing possible alternatives to URCS could well expand the scope of this proceeding beyond manageable limits. As noted above, the agency and interested parties spent substantial time and resources in the first URCS review on issues that never resulted in concrete improvements in URCS. A major reason for the lengthy and complex review process was the difficulty that the ICC encountered in attempting to establish a clear and realistic scope of the review at the beginning of the process. The Board can avoid the problems encountered in the first URCS review by establishing a limited scope of review focused on updating and improving the accuracy of the existing URCS methodology. The Board should therefore make it clear in its ANPR that the focus of the review is to improve and update URCS, not to consider possible alternatives to URCS.

## **2. Railroad Data Reporting In The R-1.**

There was a discussion at the hearing about the fact that railroad data are organized and reported differently for financial reporting and regulatory purposes. Moreover, the standards for translating data from the Uniform System of Accounts into specific R-1 data reporting categories are not always clear. A question was raised whether the Board should include in this proceeding a review of railroads' practices in reporting data to the Board in the R-1. The prior history of URCS review underlines the importance of focusing any URCS review on a discrete set of issues relating to the URCS methodology and cost allocations to ensure that it can be accomplished within a reasonable time frame. However, in the course of reviewing URCS, the Board might discover changes to the R-1 reporting system that are made necessary by improvements to URCS. BNSF believes that the issue of whether to undertake any systematic review of R-1 reporting will require weighing -- at a more advanced stage of the URCS proceeding -- the benefits of systematic revision of the R-1 against the expansion of the scope of this URCS proceeding beyond the core issues relating to the URCS methodology. In making that assessment at a later date, the Board should ensure that any expansion of the URCS review to address the rules and procedures for preparing the R-1 does not jeopardize the Board's primary objective of updating URCS.

## **3. Effect Of URCS Changes On The Scope Of Board Jurisdiction.**

Vice-Chairman Nottingham also asked whether the Board should consider in the review proceeding how the Board should respond if changes in URCS substantially affect the amount of traffic potentially subject to Board jurisdiction. Since the Board's jurisdiction is based, in part, on R/VC ratios, adjustments to the methodology for calculating variable costs could affect the amount of traffic with R/VC ratios that exceed the jurisdictional threshold. If average variable

costs for traffic potentially subject to Board regulation decline as a result of URCS changes, the R/VCs on that traffic will increase and the amount of traffic generating R/VCs above 180% would increase. Similarly, an overall increase in variable costs could lead to a reduction in R/VC levels and a reduction in the amount of traffic subject to Board jurisdiction.

The possibility that changes in URCS could affect the amount of traffic potentially subject to regulation is a concern that has been addressed in the past. When the ICC adopted URCS in 1989, it decided to adopt a linking factor that would “preserve an approximation of the status quo with respect to the amount of traffic subject to Commission jurisdiction.”

*Modifications to General Purpose Costing System – GPCS*, ICC Ex Parte No. 477, 5 I.C.C.2d 880, at 886 (1989). However, the ICC also found that the “net effect of all the changes in the [costing system] is relatively minor.” *Id.* at 893. As a result, the linking factor was very close to one (.9934) and has not been used in recent years.

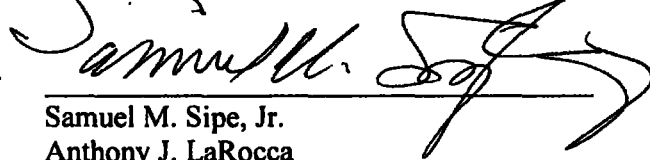
There is no basis for predicting at this time whether a new URCS review proceeding would significantly affect the amount of traffic subject to the Board’s jurisdiction. Changes in URCS could increase costs for some traffic types potentially subject to Board jurisdiction but decrease costs for other traffic types, leading to relatively insignificant net changes in the traffic potentially subject to Board jurisdiction. In any event, the effect of any changes in URCS should be evaluated after the URCS modifications are made. If it appears that the changes in URCS will have a large impact on variable costs, the Board could at that time determine whether the URCS changes affect the scope of Board jurisdiction and whether further action would be warranted.



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June 1, 2009

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Samuel M. Sipe, Jr.", written over a horizontal line.

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